

# Louisiana Senate Finance Committee



## FY23 Executive Budget

### 01 – Executive Department

February 2022

*Senator Patrick Page Cortez, President*  
*Senator Bodi White, Chairman*





# FY23 Executive Budget

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### Executive Department

Management and  
Regulatory Agencies  
Supporting the  
Executive Branch of  
State Government

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# FY23 Executive Budget

## Executive Department Agency Descriptions

- The Executive Department consists of fifteen (15) state agencies that serve to manage, regulate, or implement various functions and programs of the Executive Branch of government.
- A brief description of each agency is provided below and on the following pages.

### Executive Office

- Provides general administrative and support services required by the governor.
- The Executive Office has one program, the Administrative Program.
- Under the Administrative Program are several activities, including:
  - The Louisiana Commission on Human Rights,
  - The Governor's Office of Disability Affairs,
  - Coastal Activities, and
  - The Governor's Office of Community Programs.

### Office of Indian Affairs

- Provides assistance to Native Americans in Louisiana in education, self-determination, quality of life, and mutual understanding between the state and tribes.
- Through the Administrative Program, the Office of Indian Affairs acts as a pass-through agent in distributing funding to various local government entities in Avoyelles Parish from the Tunica-Biloxi Casino to be used for infrastructure per R.S. 33:3005.

### State Inspector General

- Serves as a statutorily empowered law enforcement agency that investigates instances of fraud, abuse, waste, and corruption in Executive Branch agencies, as well as contractors, grantees, and other recipients of public funding, as provided by law.
- The agency has one program, the Administrative Program, and maintains a toll-free hotline and website for reporting anonymous complaints.

### Mental Health Advocacy Service

- Provides legal counsel and representation for persons with behavioral health issues and for children in abuse and neglect proceedings.
- The agency is authorized under statute (R.S. 28:64) and under Children's Code Articles 1405 and 1405.1. The agency has its headquarters in Baton Rouge and seven field offices around the state.

### Louisiana Tax Commission

- Administers and enforces Louisiana laws relating to property taxation and formulates and adopts rules and guidelines to ensure fair and uniform tax assessments across the state.
- The agency has one program, the Property Taxation Regulatory/Oversight Program, which conducts three activities – Administrative, Banks, Insurance Assessments, and Public Hearings; Public Service and Audit; and Appraisal.

(continuing)



# FY23 Executive Budget

## Executive Department Agency Descriptions

### Division of Administration

- Serves as the umbrella management agency of the Executive Branch. The agency is headed by the commissioner of administration and has three programs – Executive Administration; Community Development Block Grant (CDBG); and Auxiliary Account.
- The Executive Administration Program provides centralized administrative and support services to state agencies through executive policies and legislative mandates. The program performs three main activities – Financial Services; Property Control; and Internal Controls.
- The Community Development Block Grant seeks to provide safe, livable communities and economic opportunities in the state in accordance with federal guidelines and local priorities and to develop and implement effective recovery programs for those individuals, businesses, and local governments impacted by disaster situations. The program includes two activities, Community Development and Disaster Recovery.
- The Auxiliary Account provides services to other agencies and programs through Interagency Transfers charged for its services and through Self-generated Revenues derived from charging other entities for services provided. The Auxiliary Account has nine (9) activities – Disaster CDBG Economic Development Revolving Loan Fund; State Buildings Auxiliary (Pentagon); State Register; Louisiana Equipment Acquisitions Fund (LEAF); Cash Management Improvement Act (CMIA); Travel Management; State Buildings Major Repairs; Construction Litigation; and State Uniform Payroll Auxiliary.

### Coastal Protection and Restoration Authority (CPRA)

- The single state entity established to set priorities for development and implementation of comprehensive coastal protection for Louisiana.
- CPRA develops the state's Coastal Master Plan, which integrates coastal restoration and hurricane protection efforts into a single guiding document that is updated annually as projects progress and priorities are re-assessed.
- The agency has one program, Implementation, which carries out the projects outlined in the Master Plan and Annual Plans.
- The Executive Budget contains the operating funding for the agency; project construction and maintenance expenses are contained in the Capital Outlay Act.

### Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP)

- Established as the lead agency for protection of communities, citizens, property, and assets in the event of an emergency or disaster.
- GOHSEP staffs and operates the Louisiana Emergency Operations Center (SEOC), which is a command and control center designed to serve as state central operations during an emergency response event.
- The agency also receives and distributes a number of grants (such as federal grants like Public Assistance and Hazard Mitigation), provides technical assistance to other governmental agencies, and offers training to first responders.
- GOHSEP also partners with the Statewide Interoperability Executive Committee (SIEC) to govern the Louisiana Wireless Information Network (LWIN), the state's communications system for first responders.
- The LWIN system is maintained and operated by State Police.





# FY23 Executive Budget

## Executive Department Agency Descriptions

### Military Affairs

- This is the agency that contains the budget and programs for the Louisiana National Guard.
- The agency is charged with preservation and protection of life and property, maintaining peace and public order, providing public safety during times of disaster or emergency as directed by the governor, and serving as military personnel for the country as directed by the president.
- Military Affairs has three programs — the Military Affairs Program, the Education Program, and the Auxiliary Account.

### La. Public Defender Board

- Created by the Louisiana Public Defender Act of 2007 to provide “a uniform system for securing and compensating qualified counsel for indigents.”
- The Louisiana and United States Constitutions provide the guarantee for those charged with a crime to have access to counsel of their own choosing, or appointed by the court system if the accused is indigent. LPDB helps secure adequate counsel for those who cannot afford an attorney.
- LPDB administers the Public Defender Fund, which provides support to district public defender offices, and contracts with 501(c)3 non profits for appellate representation, capital representation, post-conviction representation, and representation for claims of innocence by convicted persons serving life sentences in the state, among other services.

### La. Stadium and Exposition District (LSED)

- Provides for the operation of the Mercedes-Benz Superdome and Smoothie King Center through self-generated operating revenues, collection of the 4% hotel/motel tax in Jefferson and Orleans Parishes, and an additional 1% hotel occupancy tax from Orleans Parish (New Orleans Sports Franchise Fund).
- The Mercedes-Benz Superdome and the Smoothie King Center are managed by ASM Global, a firm that specializes in public facilities. ASM Global is responsible for operation and maintenance of the facilities, capital improvements, negotiation of contracts, concessions and catering, management of sub-contractors, financial administration, and human resources and event personnel.
- The LSED has one program, Administrative.

### La. Commission on Law Enforcement (LCLE)

- Seeks to improve Louisiana’s criminal justice system through the administration of federal and state grant programs, training and education for law enforcement personnel, policy research, assisting crime victims, and promoting the use of advanced technology to aid the criminal justice process.
- LCLE has two programs — Federal and State. The Federal Program helps administer Federal Discretionary Program Funds, such as Byrne Grants, Crime Victim Assistance Grants, the Juvenile Accountability Block Grant, the Juvenile Justice and Delinquency Prevention Grant, the Violence Against Women Grant, and the Sexual Assault Services Grant.
- The State Program performs several statutory responsibilities, such as the Human Trafficking and Sexual Assault training program, the Truancy Assessment Service Centers (TASC) program, and the Innocence Compensation Fund program. The State Program also operates a statewide automated victims notification service for monitoring of incarcerated adults and administers the Crime Victims Reparations Program for monetary compensation to victims of crime.



# FY23 Executive Budget

## Executive Department Agency Descriptions

### Office of Elderly Affairs

- Seeks to address the needs of the state's elderly population by providing advocacy, services, and public policy. Elderly Affairs has four programs – Administrative Program; Title III, Title V, Title VII, and NSIP Program; Parish Councils on Aging Program; and Senior Centers Program.
- The Administrative Program provides management and training to staff and to service providers, advocates for the elderly, and investigates reports of abuse, neglect, or exploitation against the elderly.
- The Title III, Title V, Title VII, and NSIP Program seeks to increase the number of elderly who receive services (Title III); serve the low-income elderly 55 and older by providing part-time employment and labor market assistance (Title V); assist residents of Long Term Care facilities with advocacy and ombudsman services (Title VII); and provide nutritional services and commodities assistance (NSIP).
- The Parish Councils on Aging Program provides support services to the elderly residents within each council's jurisdiction. The Councils on Aging operate under state laws and policies and procedures of the Office of Elderly Affairs and distribute funding allocated by the legislature to supplement programs and services.
- The Senior Centers Program provides facilities where the elderly can receive services and participate in activities with each other and their own community.

### La. State Racing Commission

- Provides supervision, regulation, and enforcement of laws concerning horse racing and all types of pari-mutuel wagering; collects and records all taxes due to the state; and performs administrative and regulatory requirements including payment of expenses, decision making, and creating regulations with mandatory compliance.
- The State Racing Commission also administers the LSRC Horse Racing Program to provide management and regulatory control concerning horse racing, including payment of breeder awards, veterinary services, and supervision of video poker pass-through purse funds.

### Office of Financial Institutions

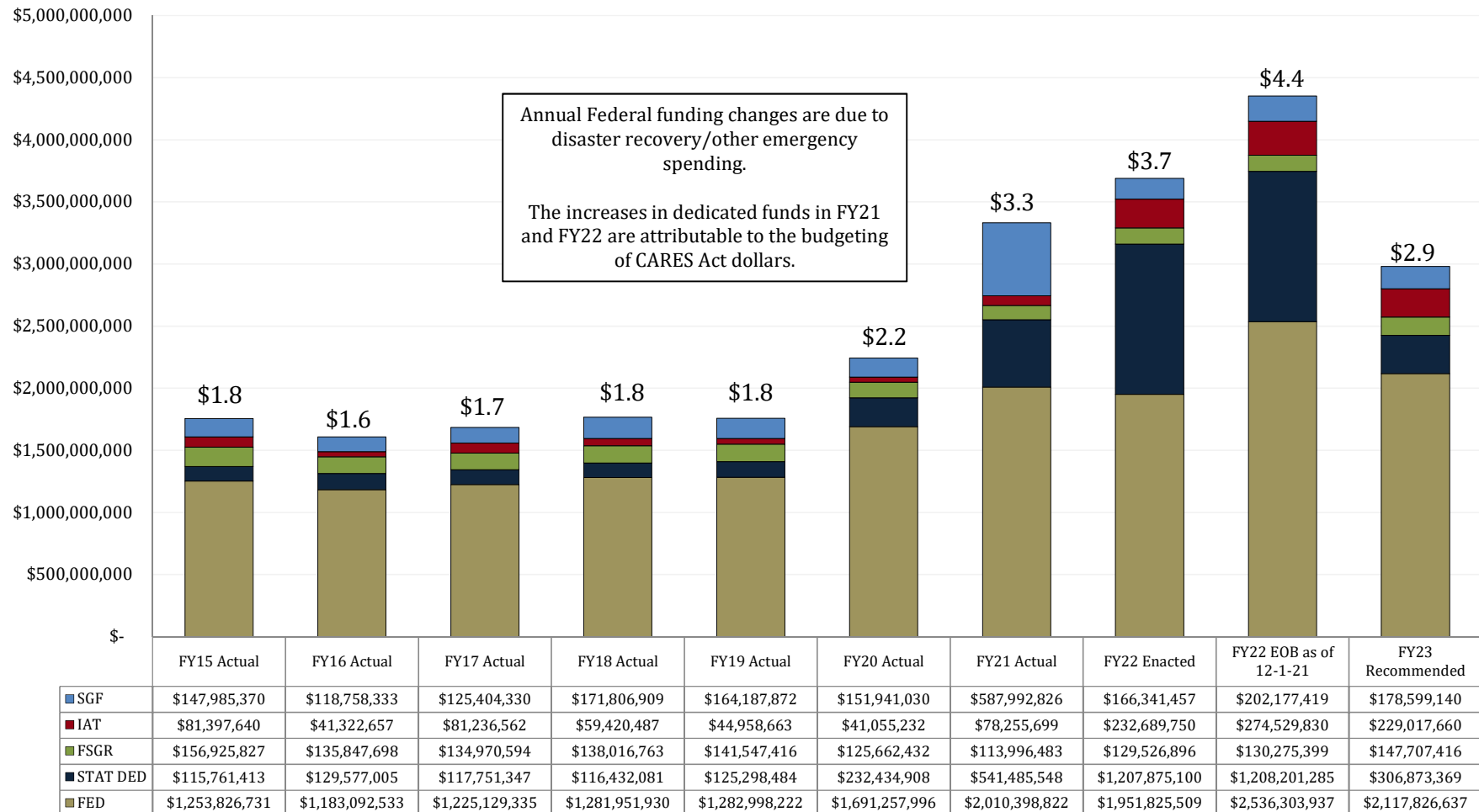
- Provides licensing and supervision to entities in the financial services industry.
- This oversight includes depository institutions, such as banks, trust companies, and credit unions, and non-depository institutions, such as licensed lenders, consumer loan brokers, pawn shops, residential mortgage lenders, etc.
- OFI also has regulation over securities offerings, such as agents, broker dealers, and investment advisors.



# Executive Department Changes in Funding since FY15

**Total Budget by Fiscal Year and Means of Finance  
(in \$ billions)**

Change from FY15 to FY23 is +66%.  
Change from FY15 to FY21 is +83%.





# Executive Department Statewide Adjustments for FY23 Recommended

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
<b>\$202,177,419</b>	<b>\$274,529,830</b>	<b>\$130,275,399</b>	<b>\$1,208,201,285</b>	<b>\$2,536,303,937</b>	<b>\$4,351,487,870</b>	<b>2,104</b>	<b>FY22 Existing Operating Budget as of 12-1-21</b>
\$1,082,334	\$76,029	\$305,169	\$478,873	\$81,360	\$2,023,765	0	Market Rate Salary Adjustment – Classified
\$765,462	\$0	\$0	\$0	\$1,611,327	\$2,376,789	0	Market Rate Salary Adjustment – Unclassified
\$21,146	\$0	\$8,445	\$9,318	\$0	\$38,909	0	Unclassified Pay Increase
\$74,546	\$5,872	\$50,061	\$64,028	\$3,176	\$197,683	0	Civil Service Training Series
\$1,307,076	\$88,914	\$39,334	\$51,975	\$664,487	\$2,151,786	0	Related Benefits Base Adjustment
\$540,435	\$23,488	\$100,395	\$173,000	\$362,862	\$1,200,180	0	Retirement Rate Adjustment
\$134,233	\$6,564	\$30,290	\$40,513	\$96,001	\$307,601	0	Group Insurance Rate Adjustment for Active Employees
\$120,703	\$0	\$28,992	\$8,450	\$13,497	\$171,642	0	Group Insurance Rate Adjustment for Retirees
\$1,878,666	\$121,729	(\$52,446)	\$181,661	\$403,926	\$2,533,536	0	Salary Base Adjustment
(\$564,085)	(\$602,493)	(\$667,571)	(\$549,121)	(\$438,399)	(\$2,821,669)	0	Attrition Adjustment
\$0	\$0	(\$540,768)	\$0	\$0	(\$540,768)	(5)	Personnel Reductions
\$1,832,771	\$76,763	\$1,800,957	\$244,000	\$4,199,028	\$8,153,519	0	Acquisitions and Major Repairs
(\$166,041)	(\$249,127)	(\$453,049)	(\$242,223)	(\$4,323,929)	(\$5,434,369)	0	Non-recurring Acquisitions & Major Repairs
(\$35,835,962)	(\$5,051,984)	(\$748,503)	(\$326,185)	(\$84,478,428)	(\$126,441,062)	0	Non-recurring Carryforwards
\$2,069,308	\$21,064	\$662,104	\$116,694	\$243,493	\$3,112,663	0	Risk Management
\$55,567	\$0	\$17	(\$27,928)	\$0	\$27,656	0	Legislative Auditor Fees
\$181,880	\$4,614	\$9,238	\$561	\$19,809	\$216,102	0	Rent in State-owned Buildings
\$3,252	\$0	\$2,187	\$0	\$0	\$5,439	0	Maintenance in State-owned Buildings
\$2,317	(\$555)	\$23	\$0	\$19	\$1,804	0	Capitol Park Security
\$2,350	\$46	\$0	\$0	\$0	\$2,396	0	Capitol Police
\$3,802	\$0	\$46	\$586	\$581	\$5,015	0	UPS Fees
\$19,347	\$0	\$2,877	\$8,291	\$0	\$30,515	0	Civil Service Fees
\$144	\$0	\$0	\$0	\$0	\$144	0	State Treasury Fees
\$805,140	\$0	\$194	\$10,627,805	\$586,461	\$12,019,600	0	Office of Technology Services (OTS)
\$0	\$0	(\$9,597)	(\$1,806)	\$0	(\$11,403)	0	Administrative Law Judges
\$3,441,671	\$189,875	\$650,106	\$994,595	\$2,281,999	\$7,558,246	0	27th Pay Period
(\$22,553)	\$0	(\$98,744)	(\$27,349)	(\$7,202)	(\$155,848)	0	Office of State Procurement
<b>(\$22,246,491)</b>	<b>(\$5,289,201)</b>	<b>\$1,119,757</b>	<b>\$11,825,738</b>	<b>(\$78,679,932)</b>	<b>(\$93,270,129)</b>	<b>(5)</b>	<b>Total Statewide Adjustments</b>
(\$1,099,396)	\$0	\$5,155,178	(\$2,905,920)	(\$1,149,862)	\$0	0	Total Means of Financing Substitution Adjustments
(\$3,137,402)	(\$40,620,809)	\$0	(\$920,000,000)	(\$413,450,390)	(\$1,377,208,601)	0	Total Non-Recurring Other Adjustments
\$2,687,342	\$707,844	\$11,157,082	\$9,752,266	\$74,492,880	\$98,797,414	7	Total Other Adjustments
\$0	(\$310,004)	\$0	\$0	\$310,004	\$0	0	Total Other Technical Adjustments Adjustment
\$217,668	\$0	\$0	\$0	\$0	\$217,668	2	Total Workload Adjustment
<b>\$178,599,140</b>	<b>\$229,017,660</b>	<b>\$147,707,416</b>	<b>\$306,873,369</b>	<b>\$2,117,826,637</b>	<b>\$2,980,024,222</b>	<b>2,108</b>	<b>Total FY23 Recommended Budget</b>
(\$23,578,279)	(\$45,512,170)	\$17,432,017	(\$901,327,916)	(\$418,477,300)	(\$1,371,463,648)	4	Total Adjustments (Statewide and Agency-Specific)

Non-statewide, agency-specific adjustments will be discussed during the presentations on each agency.





# Executive Department

## FY23 Recommended Means of Finance by Agency

### Comparison to FY22 Enacted

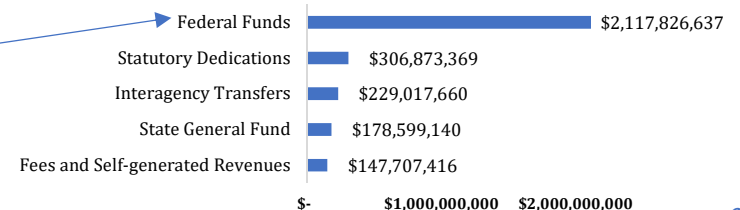
This chart shows a comparison of how the budget was enacted for the current fiscal year versus the governor's recommendation for the upcoming fiscal year.

01 — Executive Department								
FY23 Recommended Means of Financing by Agency								
Total MOF by Agency	SGF	IAT	FSGR	Stat Deds	Federal	Total	FY22 Enacted Total	Difference FY22 Enacted to FY23 Recommended
Executive Office	\$10,373,992	\$2,829,134	\$1,446,920	\$150,000	\$2,998,035	\$17,798,081	\$16,325,167	\$1,472,914
Indian Affairs	\$0	\$0	\$12,158	\$2,500,000	\$0	\$2,512,158	\$146,962	\$2,365,196
State Inspector General	\$2,396,757	\$0	\$0	\$0	\$16,330	\$2,413,087	\$2,174,395	\$238,692
Mental Health Advocacy Service	\$5,333,985	\$659,555	\$0	\$0	\$0	\$5,993,540	\$5,633,707	\$359,833
Louisiana Tax Commission	\$2,157,964	\$0	\$3,282,895	\$0	\$0	\$5,440,859	\$5,268,303	\$172,556
Division of Administration	\$62,010,957	\$209,154,622	\$36,779,040	\$90,130,000	\$626,164,816	\$1,024,239,435	\$1,032,675,173	(\$8,435,738)
Coastal Protection and Restoration Authority	\$0	\$7,956,160	\$0	\$122,716,644	\$56,103,542	\$186,776,346	\$179,242,588	\$7,533,758
GOHSEP	\$16,066,431	\$801,087	\$265,396	\$11,560,172	\$1,290,006,315	\$1,318,699,401	\$2,042,453,839	(\$723,754,438)
Department of Military Affairs	\$43,585,718	\$2,590,444	\$6,424,979	\$50,000	\$66,307,516	\$118,958,657	\$114,372,446	\$4,586,211
Louisiana Public Defender Board	\$979,680	\$800,000	\$0	\$43,707,831	\$148,416	\$45,635,927	\$45,164,607	\$471,320
Louisiana Stadium and Exposition District	\$0	\$0	\$78,596,501	\$17,930,430	\$0	\$96,526,931	\$83,344,813	\$13,182,118
Louisiana Commission on Law Enforcement	\$3,513,354	\$4,226,658	\$373,086	\$9,018,127	\$45,170,191	\$62,301,416	\$67,332,608	(\$5,031,192)
Office of Elderly Affairs	\$32,180,302	\$0	\$12,500	\$0	\$30,911,476	\$63,104,278	\$65,658,648	(\$2,554,370)
Louisiana State Racing Commission	\$0	\$0	\$5,186,761	\$9,110,165	\$0	\$14,296,926	\$13,292,042	\$1,004,884
Office of Financial Institutions	\$0	\$0	\$15,327,180	\$0	\$0	\$15,327,180	\$15,173,414	\$153,766
<b>TOTALS</b>	<b>\$178,599,140</b>	<b>\$229,017,660</b>	<b>\$147,707,416</b>	<b>\$306,873,369</b>	<b>\$2,117,826,637</b>	<b>\$2,980,024,222</b>	<b>\$3,688,258,712</b>	<b>(\$708,234,490)</b>
<b>FY22 Enacted Total</b>	<b>\$166,341,457</b>	<b>\$232,689,750</b>	<b>\$129,526,896</b>	<b>\$1,207,875,100</b>	<b>\$1,951,825,509</b>	<b>\$3,688,258,712</b>		
<i>Difference FY22 Enacted to FY23 Recommended</i>	<i>\$12,257,683</i>	<i>(\$3,672,090)</i>	<i>\$18,180,520</i>	<i>(\$901,001,731)</i>	<i>\$166,001,128</i>	<i>(\$708,234,490)</i>		

The revenue sources with the largest changes are Statutory Dedications (-\$901 m.) and Federal Funds (+\$166 m.). State General Fund and Fees and Self-generated Revenues showed increases, while Interagency Transfers dropped.

The largest revenue source for the Executive Department comes from Federal Funds.

#### FY23 RECOMMENDED





## Executive Department Dedicated Funds

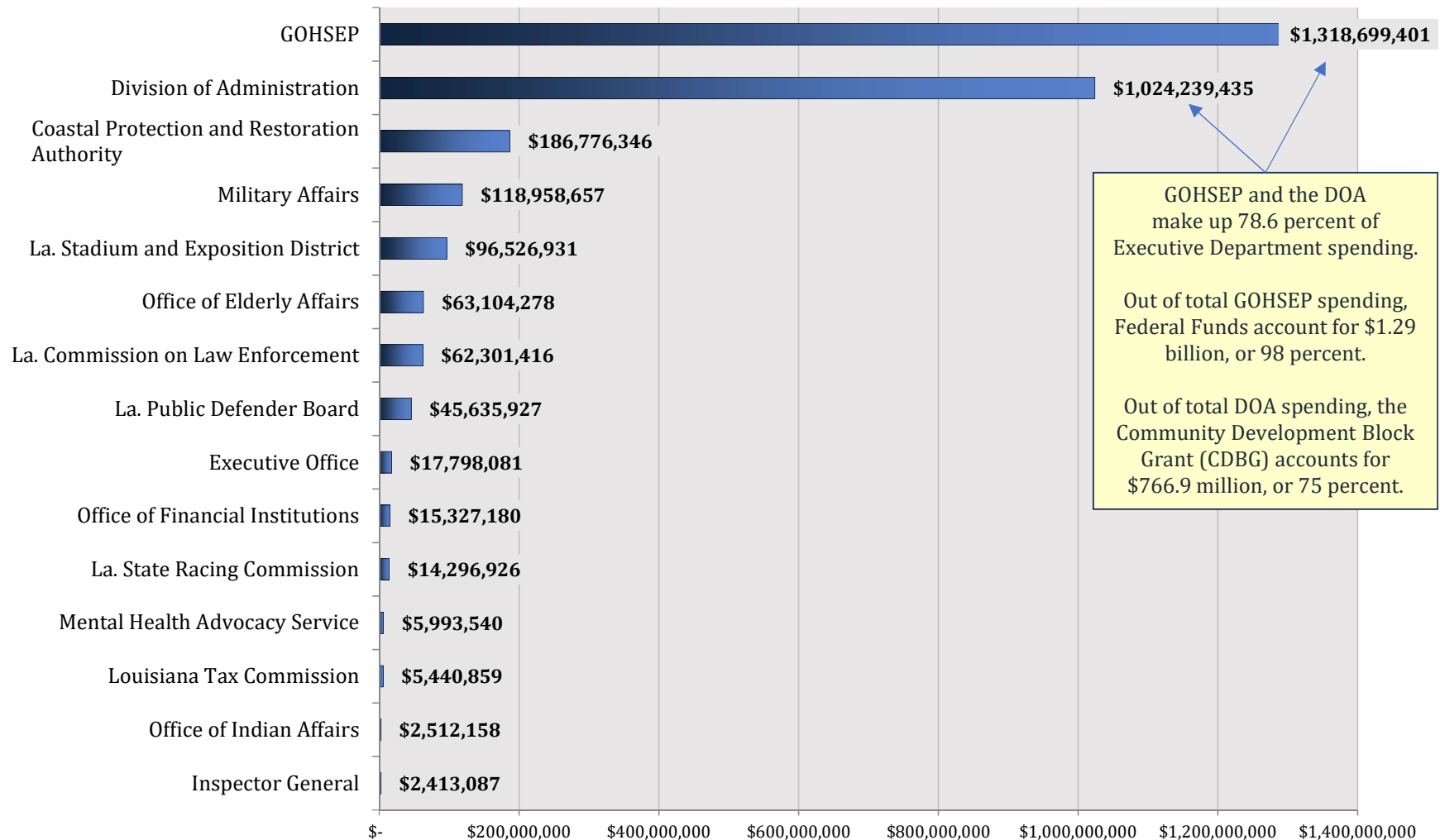
DEDICATED FUND	FY21 ACTUAL	FY22 ENACTED	FY22 EOB as of 12-1-21	FY23 RECOMMENDED	Difference FY22 EOB to FY23 REC
Avoyelles Parish Local Govt. Gaming Mitiga. Fund	\$134,804	\$134,804	\$134,804	\$2,500,000	\$2,365,196
Camp Minden Fire Protection Fund	\$0	\$50,000	\$50,000	\$50,000	\$0
Children's Trust Fund	\$436,993	\$1,326,920	\$1,326,920	\$0	(\$1,326,920)
Coastal Protection and Restoration Fund	\$30,084,192	\$77,180,915	\$77,363,416	\$83,014,931	\$5,651,515
Coronavirus Local Recovery Allocation Fund	\$427,651,310	\$0	\$0	\$0	\$0
Crime Victims Reparations Fund	\$2,894,003	\$5,755,715	\$5,755,715	\$5,716,460	(\$39,255)
Disability Affairs Trust Fund	\$51,460	\$251,057	\$251,057	\$150,000	(\$101,057)
DNA Testing Post-Conviction Relief for Indigents	\$19,028	\$50,000	\$50,000	\$50,000	\$0
Energy Performance Contract Fund	\$0	\$30,000	\$30,000	\$30,000	\$0
Granting Unserved Munic. Broadband Opport. Fund	\$0	\$90,000,000	\$90,000,000	\$90,000,000	\$0
Innocence Compensation Fund	\$590,000	\$375,000	\$375,000	\$1,160,000	\$785,000
La. Stadium & Expo. District License Plate Fund	\$500,027	\$600,000	\$600,000	\$0	(\$600,000)
Louisiana Port Relief Fund	\$0	\$50,000,000	\$50,000,000	\$0	(\$50,000,000)
Louisiana Public Defender Fund	\$38,797,381	\$39,136,196	\$39,279,880	\$43,657,831	\$4,377,951
Louisiana Rescue Plan Fund	\$0	\$490,000,000	\$490,000,000	\$0	(\$490,000,000)
Louisiana Tourism Revival Fund	\$0	\$60,000,000	\$60,000,000	\$0	(\$60,000,000)
Louisiana Water Sector Fund	\$0	\$300,000,000	\$300,000,000	\$0	(\$300,000,000)
Natural Resource Restoration Trust Fund	\$10,478,959	\$41,932,742	\$41,932,742	\$39,701,713	(\$2,231,029)
New Orleans Sports Franchise Assistance Fund	\$2,685,638	\$790,000	\$790,000	\$2,780,000	\$1,990,000
New Orleans Sports Franchise Fund	\$1,292,718	\$9,812,000	\$9,812,000	\$10,000,000	\$188,000
Pari-mutuel Live Racing Fac. Gaming Control Fund	\$5,534,873	\$5,727,218	\$5,727,218	\$6,140,165	\$412,947
Sports Facility Assistance Fund	\$4,120,548	\$5,203,858	\$5,203,858	\$5,150,430	(\$53,428)
State Emergency Response Fund	\$8,845,713	\$21,100,000	\$21,100,000	\$11,660,172	(\$9,439,828)
Tax Commission Expense Fund	\$2,603,752	\$3,228,258	\$3,228,258	\$0	(\$3,228,258)
Tobacco Tax Health Care Fund	\$1,839,149	\$2,220,417	\$2,220,417	\$2,141,667	(\$78,750)
Video Draw Poker Device Purse Supplement Fund	\$2,925,000	\$2,970,000	\$2,970,000	\$2,970,000	\$0
<b>TOTALS</b>	<b>\$541,485,548</b>	<b>\$1,207,875,100</b>	<b>\$1,208,201,285</b>	<b>\$306,873,369</b>	<b>(\$901,327,916)</b>

This chart shows dedicated funds in the Executive Department. From FY22 EOB to FY23 Recommended, dedicated funds have decreased by over \$900 million. This reduction is due mainly to non-recurring of four dedicated funds – the Louisiana Port Relief Fund, the Louisiana Rescue Plan Fund, the Louisiana Tourism Revival Fund, and the Louisiana Water Sector Fund (highlighted in green).



# Executive Department

## FY23 Total Budget Request Comparison by Agency





# Executive Department FY21, FY22, and FY23 Comparison

## Total Budget — All Means of Finance

Total Funding	FY21 Actual	FY22 Enacted	FY22 EOB as of 12-1-21	FY23 Recommended	<i>Difference FY23 Recommended vs. FY22 EOB</i>
Executive Office	\$ 12,729,014	\$ 16,325,167	\$ 16,325,167	\$ 17,798,081	\$1,472,914
Indian Affairs	\$ 143,304	\$ 146,962	\$ 146,962	\$ 2,512,158	\$2,365,196
Inspector General	\$ 2,079,411	\$ 2,174,395	\$ 2,174,395	\$ 2,413,087	\$238,692
Mental Health Advocacy Service	\$ 4,748,670	\$ 5,633,707	\$ 5,633,707	\$ 5,993,540	\$359,833
La. Tax Commission	\$ 4,234,275	\$ 5,268,303	\$ 5,268,303	\$ 5,440,859	\$172,556
Div. of Administration	\$ 774,087,273	\$ 1,032,675,173	\$ 1,032,675,173	\$ 1,024,239,435	<i>(\$8,435,738)</i>
CPRA	\$ 64,686,166	\$ 179,242,588	\$ 179,425,089	\$ 186,776,346	\$7,351,257
GOHSEP	\$ 2,061,601,721	\$ 2,042,453,839	\$ 2,649,959,333	\$ 1,318,699,401	<i>(\$1,331,259,932)</i>
Military Affairs	\$ 133,424,594	\$ 114,372,446	\$ 167,650,147	\$ 118,958,657	<i>(\$48,691,490)</i>
Public Defender Bd.	\$ 51,186,479	\$ 45,164,607	\$ 45,308,291	\$ 45,635,927	\$327,636
LSED	\$ 79,070,165	\$ 83,344,813	\$ 83,344,813	\$ 96,526,931	\$13,182,118
LCLE	\$ 59,181,694	\$ 67,332,608	\$ 68,311,139	\$ 62,301,416	<i>(\$6,009,723)</i>
Elderly Affairs	\$ 62,201,446	\$ 65,658,648	\$ 66,725,057	\$ 63,104,278	<i>(\$3,620,779)</i>
State Racing Comm.	\$ 11,582,791	\$ 13,292,042	\$ 13,292,042	\$ 14,296,926	\$1,004,884
Financial Institutions	\$ 11,172,375	\$ 15,173,414	\$ 15,248,252	\$ 15,327,180	\$78,928
<b>TOTAL</b>	<b>\$ 3,332,129,378</b>	<b>\$ 3,688,258,712</b>	<b>\$ 4,351,487,870</b>	<b>\$ 2,980,024,222</b>	<b><i>(\$1,371,463,648)</i></b>
Total Authorized FTEs	2,092	2,104	2,104	2,108	4

This chart shows total budget by agency over four distinct time periods, from FY21 Actuals to the FY23 Recommended Budget.



# Categorical Expenditures

## Examples of Categories

**Departments expend funding in the five major categories listed below.**

### **Personal Services**

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

### **Total Operating Expenses**

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

**Professional Services** – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

### **Total Other Charges**

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

### **Acquisitions and Major Repairs**

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.

*Source: OPB Expenditure Budget adjustment form*



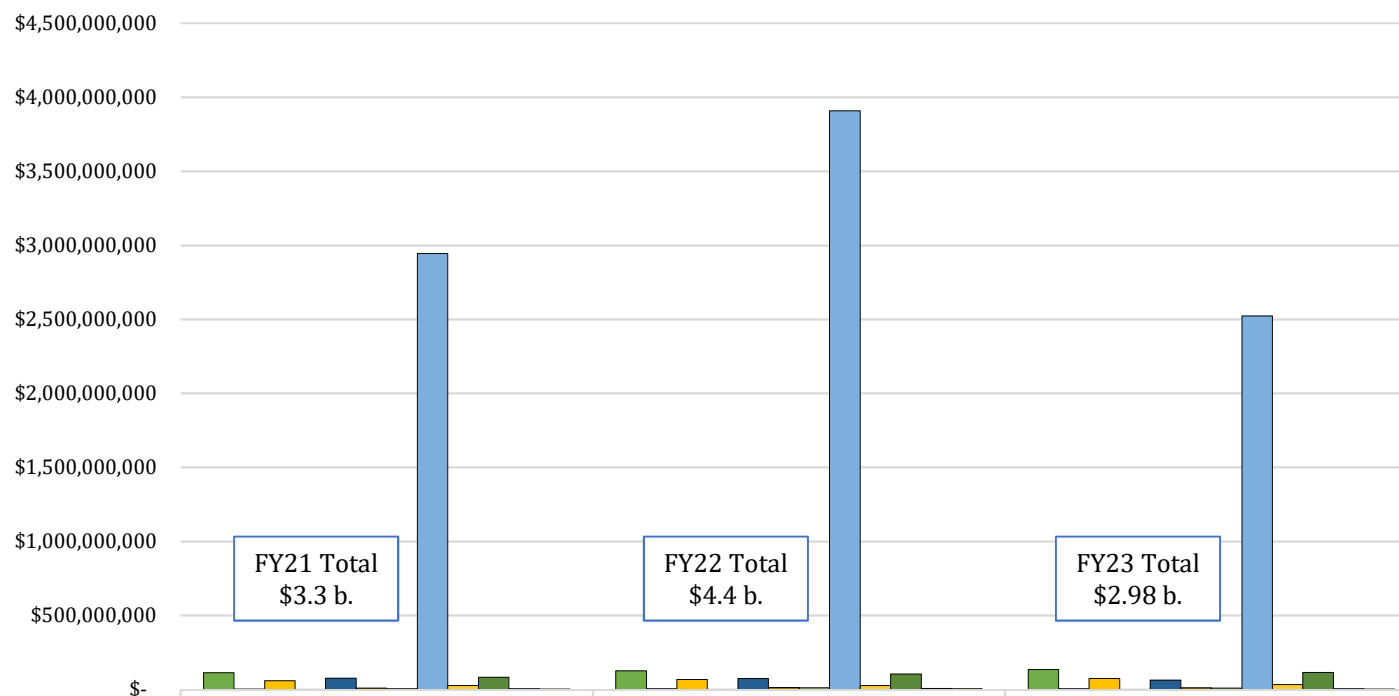


# Executive Department Categorical Expenditures FY21, FY22, and FY23

For FY23 Recommended, the largest Expenditure Category is Other Charges, which makes up over 89 percent of Total Expenditures.

The Other Charges category is so large compared to other categories because disaster recovery and other emergency expenditures are paid through GOHSEP and the DOA. Coastal funding and other pass-through monies for grants, awards, and local aid are also considered Other Charges.

Personal Services contributes roughly 7 percent.



## Personal Services

Salaries

Other Compensation

Related Benefits

## Operating Expenses

Travel

Operating Services

Supplies

## Professional Services

Professional Services

Other Charges

## Other Charges

Debt Service

Interagency Transfers

## Acquisitions and Major Repairs

Acquisitions

Major Repairs

### FY21 ACTUAL

\$112,481,595

\$3,362,218

\$59,978,624

\$682,239

\$77,027,002

\$9,449,716

\$5,864,914

\$2,945,368,054

\$27,440,111

\$82,861,050

\$4,680,597

\$2,933,258

### FY22 EOB as of 12-1-21

\$126,579,993

\$4,527,227

\$68,194,121

\$1,935,158

\$74,374,650

\$13,763,949

\$12,390,892

\$3,908,980,349

\$25,749,680

\$104,021,271

\$6,527,342

\$4,443,238

### FY23 RECOMMENDED

\$134,070,311

\$4,467,317

\$73,885,056

\$1,920,887

\$63,726,507

\$11,079,182

\$9,650,221

\$2,524,076,792

\$33,051,913

\$116,063,767

\$4,532,232

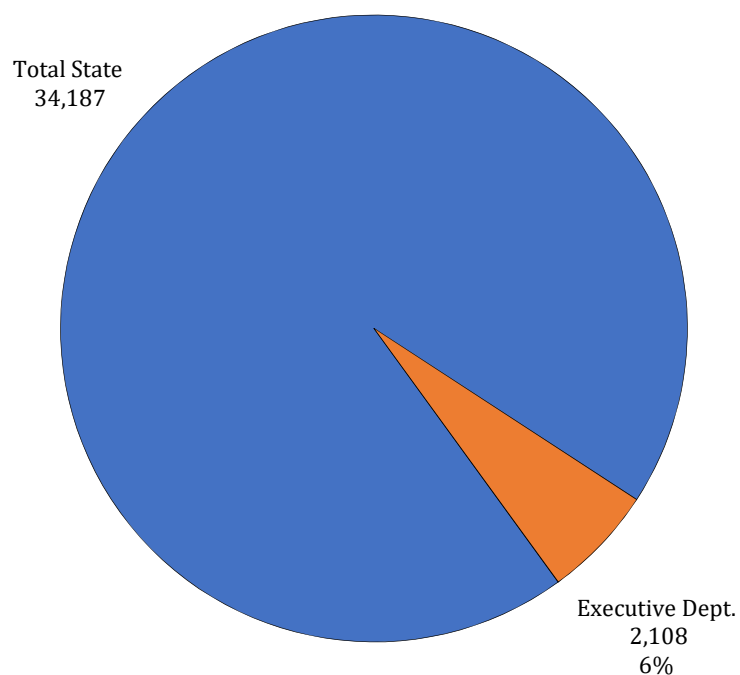
\$3,500,037



# Executive Department

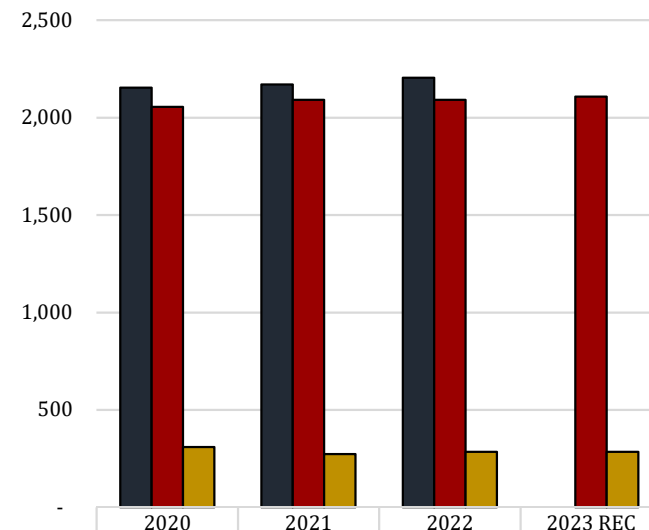
## FTEs, Authorized T.O., and Other Charges Positions

**FY23 Department Employees  
as a portion of  
FY23 Total State Employees**



FY22 number of funded, but not filled,  
positions as of January 31 = 220

**Number  
and  
Types  
of  
Positions**



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



# Executive Department

## Related Employment Information

Salaries and Related Benefits for the 2,108 Authorized Positions are listed below in Chart 1.  
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.  
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2020 Actual	2021 Actual	2022 Enacted	2023 Recommended
Salaries	\$107,587,360	\$112,481,595	\$126,174,433	\$134,070,311
Other Compensation	\$3,034,527	\$3,362,218	\$3,955,390	\$4,467,317
Related Benefits	\$57,984,801	\$59,978,624	\$68,536,838	\$73,885,056
<b>Total Personal Services</b>	<b>\$168,606,688</b>	<b>\$175,822,437</b>	<b>\$198,666,661</b>	<b>\$212,422,684</b>

Average T.O. Salary = Agency specific

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$83,234,319	
UAL payments	\$52,464,308	63%
Retiree Health Benefits	\$7,215,275	
Remaining Benefits*	\$23,554,736	
Means of Finance	General Fund = 33%	Other = 67%

\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits  
\$9,349,263

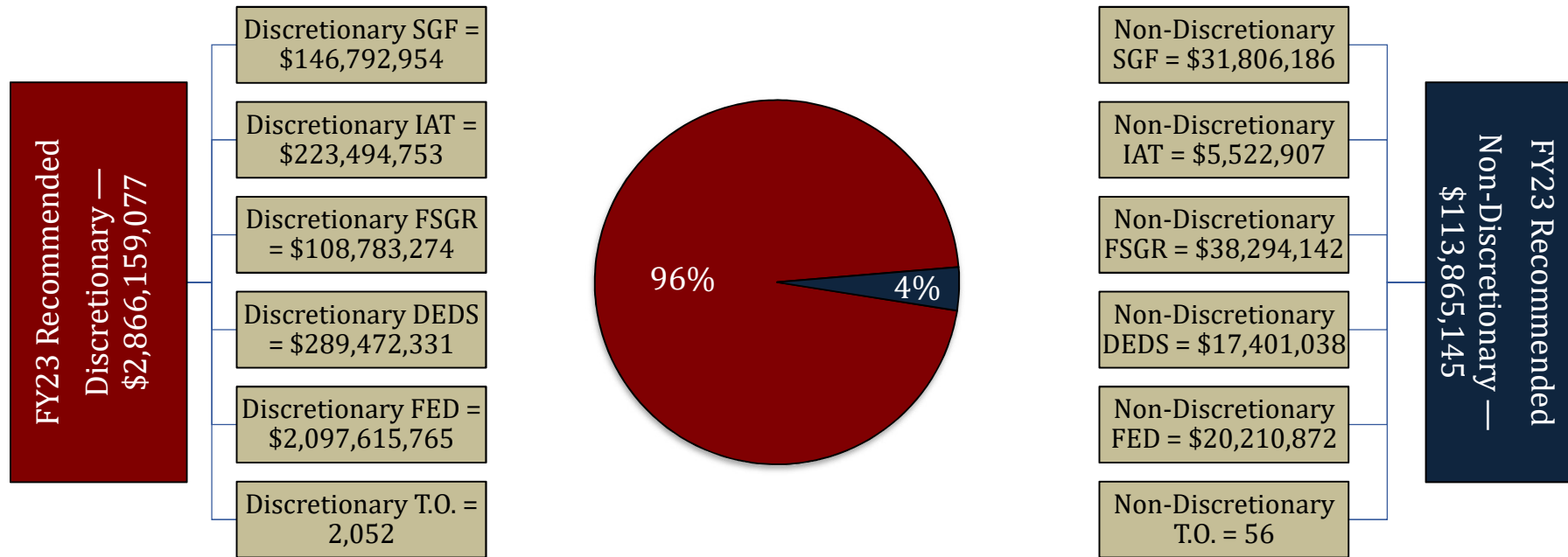
Department Demographics	Total	%
<b>Gender</b>		
Female		
Male		
<b>Race/Ethnicity</b>		
White		
Black		
Asian		
Indian		
Hawaiian/Pacific		
Declined to State		
<b>Currently in DROP or Eligible to Retire</b>		

Agency Specific



# Executive Department

## FY23 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Executive Office	\$15,085,225	0.53%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,795,038	0.06%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,150,194	0.14%
Division of Administration	\$1,002,903,722	34.99%
Coastal Protection and Restoration Authority	\$180,461,092	6.30%
GOHSEP	\$1,311,770,117	45.77%
Department of Military Affairs	\$102,244,031	3.57%
Louisiana Public Defender Board	\$45,033,071	1.57%
Louisiana Stadium and Exposition District	\$65,250,374	2.28%
Louisiana Commission on Law Enforcement	\$51,728,328	1.80%
Governor's Office of Elderly Affairs	\$60,968,557	2.13%
Louisiana State Racing Commission	\$13,139,237	0.46%
Office of Financial Institutions	\$11,630,091	0.41%
<b>Total Discretionary</b>	<b>\$2,866,159,077</b>	<b>100.00%</b>

Total Non-Discretionary Funding by Type		
Required by the Constitution	\$ 52,648,323	46.24%
Due to Court Order	\$ 5,708,425	5.01%
Needed to Pay Debt Service	\$ 35,626,920	31.29%
Needed for Statutory Obligations	\$ 10,452,023	9.18%
Needed for Unavoidable Obligations	\$ 9,429,454	8.28%
<b>Total Non-Discretionary</b>	<b>\$ 113,865,145</b>	<b>100.00%</b>



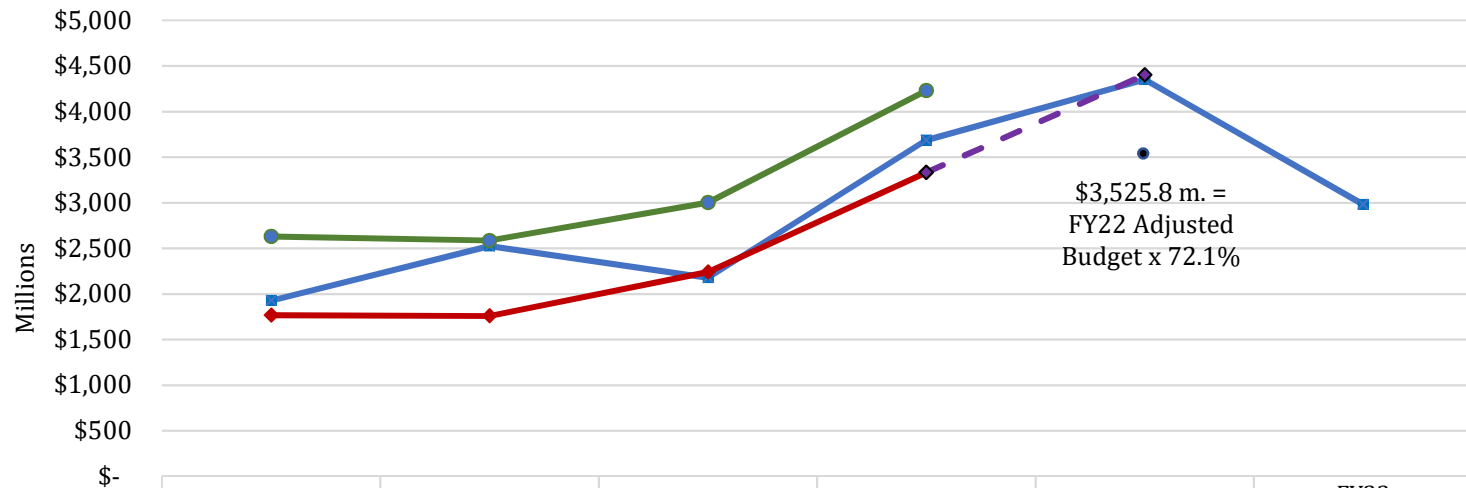
# Executive Department

## Enacted & FYE Budget vs. Actual Expenditures FY18 to FY21

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY22, it is as of January.

**FY22 Known Supplemental Needs:**  
\$

**FY21 General Fund Reversions:**  
\$15,762,451



	FY18	FY19	FY20	FY21	FY22 EOB	FY23 Recommended
Enacted Budget	\$1,927,671,056	\$2,525,384,852	\$2,179,242,924	\$3,688,258,712	\$4,351,487,870	\$2,980,024,222
FYE Budget	\$2,631,442,030	\$2,586,763,766	\$3,003,890,989	\$4,231,081,703		
Actual Expenditures	\$1,767,628,170	\$1,758,990,657	\$2,242,351,598	\$3,332,129,378		
FY22 Expenditure Trend				\$3,332,129,378	\$4,402,544,410	

Monthly Budget Activity				
	FY22 Adjusted Budget	FY22 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-21	\$ 3,688,258,712	\$ 633,194,370	\$ 3,055,064,342	17.2%
Aug-21	\$ 3,814,699,774	\$ 917,330,617	\$ 2,897,369,157	24.0%
Sep-21	\$ 3,851,487,870	\$ 1,198,490,411	\$ 2,652,997,459	31.1%
Oct-21	\$ 3,851,487,870	\$ 1,490,138,871	\$ 2,361,348,999	38.7%
Nov-21	\$ 4,351,487,870	\$ 1,788,696,079	\$ 2,562,791,791	41.1%
Dec-21	\$ 4,878,287,870	\$ 2,246,761,630	\$ 2,631,526,240	46.1%
Jan-22	\$ 4,890,216,712	\$ 2,568,150,906	\$ 2,322,065,806	52.5%

Monthly Budget Activity				
	FY22 Adjusted Budget	FY22 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-22	\$ 4,890,216,712	\$ 2,935,029,607	\$ 1,955,187,105	60.0%
Mar-22	\$ 4,890,216,712	\$ 3,301,908,308	\$ 1,588,308,404	67.5%
Apr-22	\$ 4,890,216,712	\$ 3,668,787,009	\$ 1,221,429,703	75.0%
May-22	\$ 4,890,216,712	\$ 4,035,665,709	\$ 854,551,003	82.5%
Jun-22	\$ 4,890,216,712	\$ 4,402,544,410	\$ 487,672,302	90.0%

Historical Year End Average

72.1%